
Introduced by Senator Cedillo

February 20, 2004

An act to amend Sections 72 and 327.1 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1832, as introduced, Cedillo. Property taxation: maps.

Existing property tax law authorizes the board of supervisors of any county to adopt an ordinance that requires the local agency that approves a tentative map or maps, in connection with building permits for new construction, to submit a copy of the map or maps to the county assessor. That law provides that the ordinance may require that the map or maps be provided in an electronic format. That law also authorizes a board of supervisors to enact an ordinance that requires any party that records a digital subdivision map, in connection with a legal description of lands for assessment purposes, to also file a duplicate digital copy, as provided.

This bill would authorize the board of supervisors to additionally enact those requirements by resolution or board order.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 72 of the Revenue and Taxation Code is
2 amended to read:
3 72. (a) A copy of any building permit issued by any city,
4 county, or city and county shall be transmitted by each issuing

1 entity to the county assessor as soon as possible after the date of
2 issuance.

3 (b) A copy of any certificate of occupancy or other document
4 that shows the date of completion of new construction issued or
5 finalized by any city, county, or city and county, shall be
6 transmitted by each entity to the county assessor within 30 days
7 after the date of issuance or finalization.

8 (c) At the time an assessee files, or causes to be filed, an
9 approved set of building plans with the city, county, or city and
10 county, a scale copy of the floor plans and exterior dimensions of
11 the building designated for the county assessor shall be filed by the
12 assessee or his or her designee. The scale copy shall be in sufficient
13 detail to allow the assessor to determine the square footage of the
14 building and, in the case of a residential building, the intended use
15 of each room. An assessee, or his or her designee, where multiple
16 units are to be constructed from the same set of building plans, may
17 file only one scale copy of floor plans and exterior dimensions, so
18 long as each application for a building permit with respect to those
19 building plans specifically identifies the scale copy filed pursuant
20 to this section. However, where the square footage of any one of
21 the multiple units is altered, an assessee, or his or her designee,
22 shall file a scale copy of the floor plan and exterior dimensions that
23 specifically identifies the alteration from the previously filed scale
24 copy. The receiving authority shall transmit that copy to the county
25 assessor as soon as possible after the final plans are approved.

26 (d) The board of supervisors of a county may enact, by a
27 majority vote of its entire membership, an ordinance, *resolution*,
28 *or board order* that requires the local agency that approves the
29 tentative map or maps, and any conditions of approval for the
30 tentative map or maps that are filed with a county or a city in that
31 county, to submit a copy of the map or maps, and any conditions
32 of approval for the tentative map or maps, to the county assessor
33 as soon as possible after the map or maps are filed. The ordinance,
34 *resolution*, *or board order* may require that the map or maps be
35 provided to the county assessor in an electronic format, if available
36 in that form.

37 SEC. 2. Section 327.1 of the Revenue and Taxation Code is
38 amended to read:

39 327.1. The board of supervisors of any county may enact, by
40 a majority vote of its membership, an ordinance, *resolution*, *or*



- 1 *board order* that requires any party that records a digital
- 2 subdivision map with the county recorder to also file a duplicate
- 3 digital copy of that map with the county assessor.

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